

INSTRUCTION FOR FESTIVAL/CARNIVAL DETAIL WORKSHEETS GROSS RECEIPTS AND PAYOUTS

GROSS RECEIPTS

The purpose of this set of worksheets is to assist organizations in collecting charitable gaming data for festivals and carnivals they conduct under Charity Fundraising Event Licenses. These worksheets, four in total identified by worksheet tabs, are designed to be used in conjunction with cash room spreadsheets or other detailed records of cash collected from booths during the conduct of the event. A copy of the source documents should be attached to these worksheets to document the numbers on them. Totals from this worksheet will be transferred to the Festival /Carnival Summary Gross Receipts Worksheets.

Line	Instruction
1	Complete all information in this section.
2	Most organizations total receipts for their various venues by event day or some other incremental method. If your organization does so, identify the increments on this line and record data for these increments below. If your organization only totals its receipts data once, after the entire event is complete, or if the event is short and has no increments, record the following data only in the total column and state why in the space at the bottom of the worksheet.
3	The games shown below to the bottom of the page are games played for cash prizes. If you play any of these games at your event for other than cash prizes, record them on the lines at number 12 on this worksheet.
4	Record all raffles conducted at the event (for example split the pot or other raffles conducted within the period of the event) for which the prizes were cash on these lines. If your organization has a capital prize raffle for which sales were made outside the festival/carnival period as well as during the event, record all sales on the Raffle Accounting Worksheet and not on this worksheet . This will allow your organization to correctly report any major raffles on the Quarterly Report Raffle line and the event raffles on the Special License line.
5	Record gross receipts from all charitable games played with cards in this section. One frequently played game is listed. Record all your other card games in the available spaces. If you cannot keep track of gross receipts and payouts from these games, record net receipts from cash room records.
6	Record gross receipts from dice games in this section. Two frequently played games are listed. Record all your other dice games in the available spaces. If you cannot keep track of gross receipts and payouts from these games, record net receipts from cash room records.
7	Record gross receipts from cash wheel games in this section. Two games are listed. Record all other games in the available space. If you cannot keep track of gross receipts and payouts from these games, record net receipts from cash room records.
8	There are some other games with cash prizes for which gross receipts and payouts can be easily recorded. Three of these games are listed in this section. If your organization plays other games of this sort, list them on the available line and, if necessary, additional sheets to be numbered and attached to this worksheet. Complete appropriate worksheets for all these games, number them in the style at the top right of the worksheet, and attach them as part of this worksheet. The difference between gross receipts and payouts should be the same as the cash room's spreadsheets. If not, show the over/(short) adjustment required to make them equal.

9	Total receipts from games with cash payouts.
10-11	This should be same as data on lines 1 and 2.
12	List games for which prizes are not cash. This includes any kind of merchandise item and gift certificates. These may be games for which tickets are sold and a wheel spin determines the winner, games for which players lay down money and a wheel spin determines who wins and what type prize is won, etc. [This section does not include children's games where every participant wins a prize, and games that require the player to do something other than just make a wager. Examples of the latter of these type games are ring toss, dart toss, coin toss etc. These are not gaming and should not be reported to the Department.]
13	Total gross receipts from games with non-cash prizes
14	Copy totals from lines shown
15	Total all gross receipts for the event.
16	This area of the worksheet establishes accountability for the information. The same chairperson as identified at the top of the form should sign it in this area.

DETAILED PAYOUTS

The purpose for this worksheet is to help organizations conducting charitable gaming at festivals/carnivals under Charitable Fundraising Event Licenses collect payout data related to that gaming. Totals from this worksheet will be transferred to the Festival /Carnival Summary Payouts Worksheets.

1 –2	This should be the same as data on lines 1 and 2 on the festival/carnival gross receipts worksheet.
3	The games listed on this page of the worksheet all generally have cash payouts. The games listed in this area of the worksheet should match those listed in the receipts section for which your organization can determine gross receipts and payouts.
4	List payouts for raffles shown in section 4 of the cash receipts worksheet. Do not include payouts from the capital prize raffle in this section.
5-7	Record payouts from these games if your gaming procedures allow you to collect this information. For any games for which you are reporting net receipts, record zero (0) on this worksheet.
8	Record payouts from the attached worksheets for these games.
9	Total payouts for games with entries in sections 4-8
10-11	This should be same data as on lines 1 and 2
12	Record payouts for the games listed in section 12 on the gross receipts worksheet. The market value is the amount the prizes are worth if sold; the amount paid should be supported by invoices and/or cancelled checks. Your organization must prepare a list of donated prizes with a Fair Market Value of \$50 or more and report this data on Attachment F dated June 1999 to your quarterly report. Your original list of these prizes can be prepared on an Attachment F form and this can be used as your record of these prizes.
13	Total section 12.
14	This area of the worksheet establishes accountability for the information. The same chairperson as identified at the top of the worksheet should sign it in this area.